ses conducted for Supervisors/Foremen and the courses under the scheme "Part-time classes for Industrial Workers".

(d) There has been a positive response from the industry.

Acquisition of Properties in Calcutta

2921. SHRI PYARELAL KHANDELWAL: Will the Minister of FINANCE be pleased to state:

(a) what is the number of properties in the Calcutta City which have been acquired by the Income Tax Department, Calcutta under the acquisition proceedings u/s 269 of the Income Tax Act 1961, since the introduction of this provision in the Act, year-wise, till 30th June, 1985;

(b) whether it is a fact that in large number of cases preliminary notices u/s 269 (I) were issued and subsequently filed/dropped; if so, what are the reasons therefor;

(c) what is the total number of notices issued u/s 269 (d) during the years 1980, 1981, 1982, 1983, 1984, and upto 30th June, 1985 by the A.A.C. (Acquisitions) Calcutta; and

(d) what is the total number of proceedings dropped during the above period, year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) The year-wise information is appended below:—

Year	Number of properties acquired
1972 to 1978 . .	Nil
1979	1
1980 to 1984 and upto 30-6-1985 . .	Nil

(b) From the statistics given in reply to part (d) of the Question it would appear that during the year 1984 and during the period ending 30th June, 1985 the proceedings have been dropped in a relatively larger number of cases. The reasons for dropping of the proceedings are:

(1) Proceedings for acquisition are initiated in all cases where *prima facie* the conditions precedent for initiation of acquisition proceedings appear to be satisfied. Thereafter, the parties concerned are given an opportunity to rebut the material on record or to explain that there has not been any objective of tax evasion.

(2) Many times subsequently valuation of properties is arrived at a lower value due to a variety of reasons including tenancy, location and peculiar aspects of the property.

(3) In a number of cases the proceedings are dropped due to the competent authority having come to a conclusion that the presumption of understatement could not be invoked.

(c) The year-wise information is given below:—

Year	Total number of notices issued u/s 269D
1980 . . .	307
1981 . . .	257
1982	362
1983	393
1984 . . .	539
1985 upto (30-6-1985)	260

The total number of proceedings dropped during the above period is as under:—

Year	Total number of proceedings dropped
1980 . . .	50
1981 . . .	39
1982 . . .	46
1983 . .	52
1984 . . .	228
1985 (upto 30-6-1985)	154